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July 27, 2023

Filed Online

Labor and Workforce Development Agency /
Department of Industrial Relations
Private Attorneys General Act (PAGA) - Filing
New PAGA Claim Notice

**Via Certified U.S. Mail – Return
Receipt Requested**

Ross Dress For Less, Inc.
5130 Hacienda Drive
Dublin, California 94568

Re: Notice Pursuant to California Labor Code § 2699.3

To Ross Dress For Less, Inc., and Representatives of the LWDA:

My office represents Ms. Maria J. Cuevas De Gallardo (“Ms. Cuevas”), a former, non-exempt employee of Ross Dress For Less, Inc. (“Ross”), herein, referred to as “You” or “Employer.” Pursuant to the California Labor Code Private Attorneys General Act of 2004 (“PAGA”), Labor Code § 2698 *et seq.*, this letter sets forth the specific provisions of the Labor Code and Industrial Welfare Commission (“IWC”) Wage Order No. 9-2001¹, which Ms. Cuevas alleges that Employer has violated, including the facts and theories to support the alleged violations.

Ms. Cuevas hereby provides notice to Employer and pursuant to California Labor Code § 2699.3. My office is investigating a potential representative action on behalf of all current and former non-exempt employees of Employer (“aggrieved employees”) in the State of California regarding Employer’s unlawful policies and practices with respect to its employment, and more specifically, violations of California wage and hour laws, as described in detail below.

Please be advised that this letter constitutes written notice required by Labor Code §§2699.3(a)(1) and 2699.3(c)(1) and may lead to immediate action against Employers in a court

¹Hereinafter, when reference is made to IWC Wage Order No. 9-2001, it shall include reference to corresponding sections of IWC Wage Order No. 7-2001 and any other Wage Orders that are or may be applicable.

of law and/or administrative proceedings, as well as the imposition of substantial penalties and other remedies against Employer, as well as against any and all officers, owners, directors, managers, managing agents, or entities who are or may be liable under law for any of the violations alleged herein.

This notice shall be construed as extending without limitation to any past, present, future, or continuing violation of the California Labor Code, applicable IWC wage orders, or regulations thereunder which might be discovered as a result of a reasonable and diligent investigation made pursuant to this notice.

This notice is hereby given to and made against Employer and any and all related and/or alter ego companies, corporations, partnerships, subsidiaries, and/or business entities, as well as against any and all officers, owners, directors, managers, managing agents, or entities who are or may be liable under law for any of the violations alleged herein.

PRELIMINARY STATEMENT

Among other things, Ms. Cuevas alleges that Employer is liable for the following: failure to provide meal and rest periods to aggrieved employees, in violation of California Labor Code §§ 226.7, 510, 512, 1194, 1197 and Wage Order No. 9-2001, §§ 10-11; failure to pay one additional hour of compensation to aggrieved employees at their regular rates of pay for each work day that a meal or rest period is not provided, in violation of California Labor Code § 226.7 and Wage Order No. 9-2001, §§ 10(D) and 11(B); failure to pay aggrieved employees overtime wages, and failure to properly calculate overtime wages, in violation of California Labor Code §§ 510, 1194, 1198, and Wage Order No. 9-2001, § 3; failure to pay minimum wages to aggrieved employees in violation of California Labor Code §§ 510, 1194 and IWC Wage Order No. 9-2001, § 4; failure to timely pay aggrieved employees all wages due, in violation of California Labor Code § 204; willful failure to pay discharged or quitting aggrieved employees all wages due, in violation of California Labor Code §§ 201-203; failure to provide accurate itemized wage statements to aggrieved employees, in violation of California Labor Code §§ 226, 1174, and 1174.5; failure to maintain required records of aggrieved employees, in violation of California Labor Code §§ 1174, 1174.5, and Wage Order No. 9-2001, § 6; failure to provide suitable seating, in violation of Wage Order No. 9-2001, § 13; failure to maintain a reasonable temperature in work areas, in violation of Wage Order No. 9-2001, § 14; failure to indemnify employees for necessary employment expenditures, in violation of California Labor Code § 2802, and Wage Order No. 9-2001, § 8; failing to provide notice and implementation of illegal quota systems, in violation of California Labor Code §§ 2100-2112; and failure to provide information required under California Labor Code § 2810.5.

FACTS AND THEORIES

Ms. Cuevas was initially hired by Employer to work in its distribution warehouse which is located

in the City of Perris, California. Ms. Cuevas's job duties and responsibilities as a member of the Ticket/Pricing Department included attaching price stickers to merchandise stored by Employer. Ms. Cuevas was employed by Employers from approximately October of 2013, through May 6, 2023. Ms. Cuevas, on behalf of herself and all other aggrieved employees during the one (1) year preceding the date of this notice letter, provides notice to Employer of the following facts and theories:

I. Meal Period Violations

Pursuant to California Labor Code § 226.7, 512 and IWC Order No. 9-2001, § 10, no employer shall employ any non-exempt employee for a work period of more than five (5) hours without a meal period of not less than thirty (30) minutes. Non-exempt employees are also entitled to two (2) meal periods of not less than thirty (30) minutes for a work period longer than ten (10) hours. An employer is required to pay one (1) hour of compensation for each missed or non-compliant meal periods to its non-exempt employees.

Employer regularly did not allow its non-exempt employees, including Ms. Cuevas, to take a full thirty (30) minute meal period, and meal periods were regularly short (less than thirty minutes), late (taken after 5 hours), and interrupted (work was performed during the meal period). Among other things, Employer also did not properly notify its non-exempt employees of their rights under California law to take timely, uninterrupted meal periods (including the right to second meal periods during shifts of longer than ten (10) hours), and thus, aggrieved employees like Ms. Cuevas were left in the dark as to when or for how long they could take their meal periods. Employer also implemented an unlawful meal period policy by compensating non-employment employees for interrupted meal periods only for their actual work time, as opposed to paying them legally required premium payments.

To the extent Employer had any type of policy regarding the provision of meal periods to their non-exempt employees, Employer's policies and procedures were to actively discourage such meal periods. Employer consistently denied Ms. Cuevas and the other aggrieved employees compliant meal periods forcing Ms. Cuevas to skip her meal periods, take her meal periods after working longer than five (5) hours, perform work during her meal periods, return to work after taking less than a thirty (30) minute meal period or miss her meal periods entirely.

Employers further violated California Labor Code § 226.7 and IWC Wage Order No. 9-2001 by willfully failing to compensate Ms. Cuevas and other aggrieved employees who were not provided with a meal period in compliance with California law with one (1) additional hour of compensation at their properly calculated regular rates of pay for each workday that a compliant meal period was not provided.

II. Rest Period Violations

Employer has failed to authorize and permit Ms. Cuevas and other aggrieved employees to take rest periods as required under California Labor Code §§ 226.7 and 512, and IWC Wage Order No. 9-2001, § 11. California Employers are required to provide a ten (10) minute rest period for every four hours worked or “major fraction” thereof. Further, California Employers are required to pay one (1) hour of compensation for each day in which a legally compliant rest period is not provided.

As with meal periods, Employer’s policies and practices caused Ms. Cuevas and other aggrieved employees to miss or otherwise take non-compliant rest periods by, among other things, giving them unreasonable amounts of work that had to be completed within their shift such that rest periods simply could not be taken. This was the result of systematic understaffing and unrealistic project goals and deadlines. For example, Ms. Cuevas was constantly busy with her job duties such that she could not take complete and uninterrupted rest periods. In addition, Employer did not adequately notify aggrieved employees of their rights to take rest periods, and systematically denied them the opportunity to take rest periods.

Employer has further violated California Labor Code § 226.7 and IWC Wage Order No. 9-2001, § 12 by failing to pay Ms. Cuevas and other aggrieved employees one (1) additional hour of compensation at their properly calculated regular rates of pay for each workday that a legally-compliant rest period was not provided.

III. Failure to Pay Overtime Wages

Pursuant to California Labor Code §§ 510, 1194 and IWC Wage Order No. 9-2001, § 3, Employer is required to compensate Ms. Cuevas and other aggrieved employees for all overtime, which is calculated at one and one-half (1 ½) times the regular rate of pay for hours worked in excess of eight (8) hours per day and/or forty (40) hours per week, and for the first eight (8) hours on the seventh consecutive work day, with double time for all hours worked in excess of eight (8) hours on the seventh day of any workweek, or after twelve (12) hours in any workday.

Ms. Cuevas and other aggrieved employees are entitled to the protections of California Labor Code §§ 510, 1194 and IWC Wage Order No. 9-2001. Employer has failed to compensate Ms. Cuevas and other aggrieved employees for all overtime hours worked by, among other things: failing to pay overtime at one and one-half (1 ½) or double the regular rate of pay as provided by California Labor Code §§ 510, 1194 and IWC Wage Order No. 9-2001, § 3; requiring, permitting or suffering Ms. Cuevas and other aggrieved employees to work off the clock; requiring, permitting or suffering Ms. Cuevas and other aggrieved employees to work through meal and rest periods but not compensating them for this time, and failing to include this time in all hours worked; failing to properly calculate the regular rate of pay for the purposes of calculating overtime pay owed and

due; illegally and inaccurately recording time in which Ms. Cuevas and other aggrieved employees worked; and illegally rounding the time worked by Ms. Cuevas and other aggrieved employees in a one-sided manner in favor of Employer. Finally, Ms. Cuevas and the other aggrieved employees are required to wait in line and pass through security when entering and leaving Ross's warehouse and are not compensated for this time resulting in the underpayment of overtime wages, and other methods to be discovered.

Employer has refused to perform its obligations to compensate Ms. Cuevas and other aggrieved employees for all overtime wages earned in violation of California Labor Code §§ 510, 1194, 1198, and IWC Wage Order No. 9-2001, § 3.

IV. Failure to Pay Minimum Wages

Pursuant to California Labor Code §§ 1194, 1197, and IWC Wage Order No. 9-2001, § 4, payment to a non-exempt employee of less than the applicable minimum wage for all hours worked in a payroll period is unlawful.

Employer has failed to pay Ms. Cuevas and other aggrieved employees minimum wages for all hours worked by, among other things: requiring, permitting or suffering Ms. Cuevas and other aggrieved employees to work off the clock; requiring, permitting or suffering Ms. Cuevas and other aggrieved employees to work through meal and rest periods but not compensating them for this time, and failing to include this time in all hours worked; illegally and inaccurately recording time that Ms. Cuevas and other aggrieved employees worked; and illegally rounding the time worked by Ms. Cuevas and other aggrieved employees in a one-sided manner in favor of Employer. Finally, Ms. Cuevas and the other aggrieved employees are required to wait in line and pass through security when entering and leaving Employer's warehouse and are not compensated for this time resulting in the underpayment of overtime wages, and other methods to be discovered.

V. Failure to Timely Pay All Wages Earned

Pursuant to California Labor Code § 204, California employers must pay employees at least twice a month for all wages earned during the preceding pay period. California Labor Code § 204 provides that labor performed between the 1st and 15th days, inclusive, of any calendar month shall be paid for between the 16th and the 26th day of the month during which the labor was performed, and labor performed between the 16th and the last day, inclusive, of any calendar month, shall be paid for between the 1st and 10th day of the following month. Employers using an alternate payday schedule must pay wages within seven calendar days of the end of the payroll period within which the wages were earned.

Employer has failed to pay Ms. Cuevas and aggrieved employees on their regularly scheduled payday for all labor performed during the preceding pay period by, among other things, failing to pay Ms. Cuevas and other aggrieved employees for work they performed off the clock; failing to pay them proper overtime and minimum wages; failure to pay premium payments for non-compliant meal periods and missed rest periods; illegally and inaccurately recording time in which Ms. Cuevas and other aggrieved employees worked; requiring them to work through their meal and rest periods without proper compensation and/or remuneration; failing to reimburse them for employment-related expenses; and other methods to be discovered.

Employer knew that it was required to pay Ms. Cuevas and other aggrieved employees these wages owed and due no later than the payday for the next regular payroll period following the payroll period in which the wages were earned, yet it willfully failed to do so.

VI. Failure to Pay All Wages Due Upon Discharge or Termination

Pursuant to California Labor Code § 201, 202, and 203, California employers are required to pay all earned and unpaid wages to a non-employee who is discharged. California Labor Code § 201 mandates that if an employer discharges a non-exempt employee, that employee's wages accrued and unpaid at the time of discharge are due and payable immediately. Pursuant to California Labor Code § 202, a California employer is required to pay all accrued wages due to a non-exempt employee no later than 72 hours after the employee quits his or her employment, unless the employee provides 72 hours previous notice of his or her intention to quit, in which case the employee is entitled to his or her wages at the time of quitting.

California Labor Code § 203 provides that if an employer willfully fails to pay, in accordance with California Labor Code §§ 201 and 202, any wages of an employee who is discharged or who quits, the employer is liable for waiting time penalties in the form of continued compensation to the non-exempt employee at the same rate for up to thirty (30) workdays.

Because Employer, among other things, has required Ms. Cuevas and other aggrieved employees to work off the clock without compensation, has required them to work through their meal and rest periods without proper compensation and/or remuneration, failed to pay premium payments for missed/non-compliant meal and rest periods; and has illegally rounded the time worked by Ms. Cuevas and other aggrieved employees by rounding the time they worked in a one-sided manner in favor of Employer, it has willfully failed and continues to fail to pay wages due to Ms. Cuevas and other aggrieved employees in accordance with California Labor Code §§ 201 and 202.

VII. Failure to Maintain Required Records

Employer has failed to maintain records as required under California Labor Code §§ 226, 1174, and IWC Wage Order No. 9-2001, § 6, including but not limited to, the following records: total

daily hours worked by each employee; applicable rates of pay; all deductions; meal periods; time records showing when each employee begins and ends each work period; and provide accurate itemized statements that reflect all compensation and remuneration owed and due to them. Employer has knowledge that it was not providing its non-exempt employees with proper meal and rest periods, but omit from the wage statements such compensation and/or remuneration. Additionally, Employer requires aggrieved employees to work through meal and rest periods and work off the clock and fails to record this time or compensate them for this time.

VIII. Failure to Furnish Accurate Itemized Wage Statements

Employer has failed to provide Ms. Cuevas and other aggrieved employees with timely, accurate, and itemized wage statements (i.e., pay stubs) in writing showing each employee's gross wages earned, total hours worked, all deductions made, net wages earned, the inclusive dates of the period for which the employee is paid, and all applicable hourly rates in effect during each pay period and the corresponding number of hours worked at each hourly rate, premium pay for missed meal and rest periods, all in violation of California Labor Code § 226 and IWC Wage Order No. 9-2001, § 6.

In addition, Employer's wage statements violate California Labor Code § 226 because they omit required information. Employer has not been providing Ms. Cuevas and other aggrieved employees with proper meal and rest periods but intentionally fails to include in their wage statements one (1) additional hour of compensation at their regular rates of pay for each missed or non-compliant meal and rest periods. In addition, Employer does not properly pay Ms. Cuevas and the other aggrieved employees overtime, resulting in inaccurate wage statements.

IX. Failure to Provide Suitable Seating

IWC Wage Order No. 9-2001, § 13 provides:

“(A) All working employees shall be provided with suitable seats when the nature of the work reasonably permits the use of seats.

(B) When employees are not engaged in the active duties of their employment and the nature of the work requires standing, an adequate number of suitable seats shall be placed in reasonable proximity to the work area and employees shall be permitted to use such seats when it does not interfere with the performance of their duties.”

Employer failed to provide suitable seating by not providing any seats or stools at the workstations provided by Employer to Ms. Cuevas and other aggrieved employees. The nature of the work reasonably permits the use of seats to Ms. Cuevas and the other aggrieved employees with regard to the performance of their duties and responsibilities. To the extent that the use of seats could

interfere with their work duties, at all times herein it is and has been reasonable for Employer to place seats in reasonable proximity to work areas to be used by Ms. Cuevas and other aggrieved employees when doing so would not interfere with their job duties and responsibilities.

X. Failure to Maintain Reasonable Temperature In Work Areas

IWC Wage Order No. 9-2001, § 14(A) and (B) provide:

“(A) The temperature maintained in each work area shall provide reasonable comfort consistent with industry-wide standards for the nature of the process and the work performed.

(B) If excessive heat or humidity is created by the work process, the employer shall take all feasible means to reduce such excessive heat or humidity to a degree providing reasonable comfort. Where the nature of the employment requires a temperature of less than 60° F., a heated room shall be provided to which employees may retire for warmth, and such room shall be maintained at not less than 68°.”

Here, Employer failed to maintain reasonable temperatures in the works areas of Ms. Cuevas and the other aggrieved employees during working days which were excessively hot outside.

Employer should have taken all feasible measures to reduce the excessive heat but failed to do so. As a result, Employer failed to maintain the work area of its facilities to provide reasonable comfort and avoid the exposure of the aggrieved employees to excessive heat according to industry standards based upon the nature of the process and work performed.

XI. Failure to Indemnify Employees for Necessary Employment Expenditures

California Labor Code § 2802(a) requires California employers to indemnify non-exempt employees for all necessary expenditures or losses incurred by the employee in direct consequence of the discharge of his or her duties, or of his or her obedience to the directions of the employer.

Employer has failed to indemnify Ms. Cuevas and other aggrieved employees for all business expenses and/or losses incurred in direct consequence of the discharge of their duties while working under the direction of Employer in violation of California Labor Code § 2802. Employer has failed to properly indemnify Ms. Cuevas and other aggrieved employees for medical supplies such as Band-Aids, personal protective equipment during the COVID-19 pandemic, and use of personal cellular phones, in violation of California Labor Code §§ 2802, 226 and Wage Order No. 9-2001, § 8.

XII. Violation of Labor Code §§2100-2112 And Failing To Provide Notice and Implementation of Illegal Quota System.

California Labor Code §§2100-2112 were implemented by the California State Legislature based upon the understanding that warehouse distribution operations implement high volume production goals, and that employee productivity tracking technology is being used to ensure quicker delivery to customers and consumers, often at the expense of the aggrieved employee. The State of California has declared that current warehouse quotas do not allow for compliance with safety guidelines or recovery from strenuous activity during work, and instead “incentivize unsafe work” by causing employees to miss breaks, which places them at a high risk of injury or illness. Employer is increased warehouse productivity quotas as a means to counterbalance the higher minimum wages in place throughout California.

California Labor Code §2100 applies to any non-exempt, hourly employee such as Ms. Cuevas and the other aggrieved employees who work at warehouse distribution centers. Employer operates warehouse distribution centers through the State of California, including Perris, California. Employer is an employer which directly or indirectly, or through an agent or any other person, including through the services of a third-party employer, temporary service, or staffing agency or similar entity, of 100 or more employees at a single warehouse distribution center or 1,000 or more employees at one or more warehouse distribution centers in the state. For purposes of this definition, all employees of an employer’s commonly controlled group, as that term is defined in Section 25105 of the Revenue and Taxation Code, shall be counted in determining the number of employees employed at a single warehouse distribution center or at one or more warehouse distribution centers in the state. See, California Labor Code §2100(f).

Moreover, Employer operates warehouse distribution centers in California and its operations are defined by or fall under any of the North American Industry Classification System Codes, in particular Code 493110 (General Warehousing and Storage, and 423/424 (Merchant Wholesales – Durable and Non-Durable Goods.). See, California Labor Code §2100.i.1.(a-d).

Pursuant to California Labor Code §2100(h), “Quota” means a work standard under which an employee is assigned or required to perform at a specified productivity speed, or perform a quantified number of tasks, or to handle or produce a quantified amount of material, within a defined time period and under which the employee may suffer an adverse employment action if they fail to complete the performance standard. Employer uses a quota system which was applicable to Ms. Cuevas and the other aggrieved employees.

Further, each employer shall provide to each employee, upon hire, or within 30 days of the effective date of this part, a written description of each quota to which the employee is subject, including the quantified number of tasks to be performed or materials to be produced or handled, within the defined time period, and any potential adverse employment action that could result

from failure to meet the quota. California Labor Code §2101. Here, Employer failed to provide any type of description to Ms. Cuevas and the other aggrieved employees of each quota (including detailed metrics regarding Employer's requirements) applicable to them in compliance with California Labor Code §2100.

Further, Labor Code §2102 provides, an employee shall not be required to meet a quota that prevents compliance with meal or rest periods, use of bathroom facilities, including reasonable travel time to and from bathroom facilities, or occupational health and safety laws in the Labor Code or division standards. An employer shall not take adverse employment action against an employee for failure to meet a quota that does not allow a worker to comply with meal and rest periods, or occupational health and safety laws in the Labor Code or division standards, or for failure to meet a quota that has not been disclosed to the employee pursuant to Section 2101.

Here, Employer failed to provide Ms. Cuevas and the other aggrieved employees with information regarding quotas applicable to them and implemented quotas which prevents compliance with meal and rest periods, the use of bathroom facilities, including reasonable travel time to and from bathroom facilities and other occupational health and safety law violations yet to be discovered.

Ms. Cuevas on behalf of herself and the other aggrieved employees, are aware that Employer implemented quotas which caused a violation of their rights to a meal or rest period or required them to violate any occupational health and safety laws in the Labor Code or division standards. Ms. Cuevas on behalf of the other aggrieved employees, hereby requests from Employer a written description of each quota applicable to Ms. Cuevas and the other aggrieved employees to which they were and are subjected to and copies of the aggrieved employees work speed data within the past ninety (90) days. See, Labor Code §2104(a)(1-3). Employer has twenty-one days to respond to this request. See, Labor Code §2104(b). As a result of Employer's failure to comply with Labor Code §2100, et seq., Employer is subject to PAGA penalties pursuant to Labor Code §2109.

XIII. Failure to Provide Notice Pursuant to Labor Code § 2810.5.

California Labor Code Section § 2810.5 requires an employer to provide written notice at the time of hiring of certain employment related information, as follows:

“(A) The rate or rates of pay and basis thereof, whether paid by the hour, shift, day, week, salary, piece, commission, or otherwise, including any rates for overtime, as applicable.

(B) Allowances, if any, claimed as part of the minimum wage, including meal or lodging allowances.

(C) The regular payday designated by the employer in accordance with the requirements of this code.

(D) The name of the employer, including any “doing business as” names used by the employer.

(E) The physical address of the employer’s main office or principal place of business, and a mailing address, if different.

(F) The telephone number of the employer.

(G) The name, address, and telephone number of the employer’s workers’ compensation insurance carrier.

(H) That an employee: may accrue and use sick leave; has a right to request and use accrued paid sick leave; may not be terminated or retaliated against for using or requesting the use of accrued paid sick leave; and has the right to file a complaint against an employer who retaliates.

(I) Any other information the Labor Commissioner deems material and necessary.”

Employer failed to adequately comply with California Labor Code § 2810.5 with the notice requirements as Employer failed to provide Ms. Cuevas and the other aggrieved employees of the statutorily required notice regarding wage information, rate of pay, overtime rate of pay, etc.

DEMAND

Demand is hereby made that Employer shall agree, in writing received by this office no later than thirty-three (33) calendar days from the postmark date of this notice, to pay Ms. Cuevas and all other aggrieved employees employed by Employer at any time during the past twelve (12) months, back pay and compensation for the above-referenced violations. Additionally, demand is hereby made that Employer shall agree to comply with all California wage and hour laws as described herein and ensure that its hourly aggrieved employees are paid proper overtime compensation and given required meal and rest periods. In addition, the following demands are hereby made:

1. Employer shall agree to conduct a survey or interview of all aggrieved employees in California during the past twelve (12) months to obtain information from them about the number of meal and rest periods each employee missed during their work shifts, with the investigation to be completed within thirty (30) days.
2. Employer shall agree to pay each aggrieved employee one (1) hour of pay for every shift in which he or she missed or otherwise did not take a compliant meal or rest

period, as required by California Labor Code § 226.7 and the applicable wage order.

3. Employer shall agree to pay each aggrieved employee all unpaid overtime hours, as required pursuant to California Labor Code §§ 510, 1194, 1198, and Wage Order No. 9-2001, § 3.
4. Employer shall agree to pay a thirty (30) day waiting time penalty, equal to thirty (30) days of pay, to each formerly employed aggrieved employee who reports any unpaid wages as described herein.
5. Employer shall agree to pay accrued interest to all aggrieved employees at the rate of ten percent (10%) per annum for said unpaid wages.
6. Employer shall agree to pay all penalties and civil penalties due arising from the violations of the California Labor Code and IWC wage order sections referenced above and pursuant to PAGA, California Labor Code § 2698 *et seq.*

Finally, a plaintiff has standing to represent all aggrieved employees for all of her asserted violations of the California Labor Code under PAGA. See *Huff v. Securitas Security Services USA, Inc.* (2018) 23 Cal.App.5th 745, 757 (“For PAGA standing a plaintiff need only have been employed by the violator and affected by ‘one or more’ of the alleged violations. (Sec. 2699, subds. (a) and (c)).

If the Labor and Workforce Development Agency intends to investigate the allegations set forth herein, please provide notice, via United States Certified Mail to:

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Very Truly Yours,



SCOTT ERNEST WHEELER

SEW/yc